

March 31, 2006

To the SEC Advisory Committee on Smaller Public Companies:  
Re: File No. 265-23

As CFO of Kona Grill, Inc. (NASDAQ: KONA), I strongly support the recommendations of the Advisory Committee on Smaller Public Companies. Kona Grill is a new public company with a market capitalization of \$56.8 million as of March 24, 2006 and fiscal 2005 revenues of \$36.8 million. We currently operate nine upscale casual restaurants and plan to expand our geographic footprint under a manageable and disciplined growth plan.

We support the Committee's recommendation that microcap companies be provided exemptive relief from Section 404 until an appropriate framework for assessing internal controls over financial reporting for microcap companies is developed that recognizes the characteristics and needs of companies like ours. Although, we have not been required to comply with Section 404 requirements thus far, we have spent considerable costs on external consultants, external auditors and internal resources to assist in the documentation of our internal controls over financial reporting. We believe that the current rules increase the cost of capital for, and place an undue burden on, small companies like ours.

I strongly support the recommendations of the Committee and urge the Committee to implement these recommendations as soon as possible.

Respectfully,

Mark S. Robinow  
Chief Financial Officer